

WILMERHALE

Via Email and Fax**Amy A. Null**

April 9, 2019

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Sharon Petshaft  
 Department of the Treasury  
 Internal Revenue Service  
 TE/GE Employee Plans  
 150 Court Street; 5<sup>th</sup> Floor  
 New Haven, CT 06510

Re: Plan Name: RJM Capital LLC Pension Plan  
 Plan Number: 001  
 Plan Year Ended: December 31, 2016

Dear Ms. Petshaft:

This letter is to follow up on our phone conversation yesterday, April 8, 2019, concerning the audit of the above-mentioned plan (the “RJM Plan”). You asked for supplemental information concerning the contribution history to the RJM Plan. As previously explained, the RJM Plan was adopted in 2013 (see our response to Item A1 to your request of March 21, 2018 and our response to Item 1.a of our response to your February 4, 2019 request). We enclose copies of the 2013 and 2014 Form 5500-EZ to the RJM Plan, to supplement the copies of the 2015 and 2016 Form 5500-EZs previously provided (see our response to Item A4 to your request of March 21, 2018). The Form 5500-EZs report the contributions made to the Plan.

We hope that this addresses your remaining questions with respect to the RJM Plan, and will enable you to resolve the audit promptly. Please do not hesitate to call with any additional questions.

Very truly yours,



Amy A. Null

Wilmer Cutler Pickering Hale and Dorr LLP, 60 State Street, Boston, Massachusetts 02109

Beijing Berlin Boston Brussels Denver Frankfurt London Los Angeles New York Palo Alto Washington

Form 5500-EZ

Department of the Treasury  
Internal Revenue ServiceAnnual Return of One-Participant  
(Owners and Their Spouses) Retirement Plan

This form is required to be filed under section 6058(a) of the Internal Revenue Code.  
 Certain foreign retirement plans are also required to file this form (see Instructions).  
 ► Complete all entries in accordance with the instructions to the Form 5500-EZ.

OMB No. 1545-0956

2013

This Form is Open  
to Public Inspection.

## Part I Annual Return Identification Information

For the calendar plan year 2013 or fiscal plan year beginning (MM/DD/YYYY) and ending

A This return is: (1)  the first return filed for the plan; (3)  the final return filed for the plan;  
 (2)  an amended return; (4)  a short plan year return (less than 12 months).

B If filing under an extension of time, check this box (see Instructions).  ►

C If this return is for a foreign plan, check this box (see Instructions).  ►

## Part II Basic Plan Information — enter all requested information.

1a Name of plan	1b Three-digit plan number (PN) ► 001
RJM Capital Pension Plan	
2a Employer's name RJM Capital LLC	2b Employer Identification Number (EIN) (Do not enter your Social Security Number) 0855
Trade name of business (if different from name of employer)	2c Employer's telephone number Redacted - PII
In care of name Richard J Markowitz	2d Business code (see Instructions) 523900
Mailing address (room, apt., suite no. and street, or P.O. Box)	
Redacted - PII	
3a Plan administrator's name (If same as employer, enter "Same") Same	3b Administrator's EIN
In care of name	3c Administrator's telephone number
Mailing address (room, apt., suite no. and street, or P.O. Box)	
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see Instructions)	
4a Name of trust (optional)	4b Trust's EIN (optional)
5 If the name and/or EIN of the employer has changed since the last return filed for this plan, enter the name, EIN, and plan number for the last return in the appropriate space provided:	5b EIN
a Employer's name	5c PN
6a Total number of participants at the beginning of the plan year.	6a 1
b Total number of participants at the end of the plan year.	6b 1

## Part III Financial Information

		(1) Beginning of year	(2) End of year
7a Total plan assets	7a	0	3,934,595
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from 7a)	7c	0	3,934,595

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 5500-EZ.

Cat. No. 63263R

Form 5500-EZ (2013)

**Part III (Continued)**

8 Contributions received or receivable from:	Amount
a Employers . . . . .	8a 0
b Participants . . . . .	8b 8,795
c Others (including rollovers) . . . . .	8c 0

**Part IV Plan Characteristics**

9 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions:

**2 J** **3 B**

**Part V Compliance and Funding Questions**

	Yes	No	Amount
10 During the plan year, did the plan have any participant loans? If "Yes," enter amount as of year end . . . . .	10	✓	
11 Is this a defined benefit plan that is subject to minimum funding requirements? If "Yes," complete Schedule SB (Form 5500) and line 11a below. (See instructions.) . . . . .	11	✓	
a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500), line 39 . . . . .	11a		
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? If "Yes," complete lines 12a or 12b, 12c, 12d, and 12e below, as applicable:	12	✓	
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, enter the month, day, and year (MM/DD/YYYY) of the letter ruling granting the waiver (see instructions) . . . . .	12a		
b Enter the minimum required contribution for this plan year . . . . .	12b		
c Enter the amount contributed by the employer to the plan for this plan year . . . . .	12c		
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) . . . . .	12d		
e Will the minimum funding amount reported on line 12d be met by the funding deadline? . . . . .	12e	Yes No N/A	

**Caution. A penalty for the late or incomplete filing of this return will be assessed unless reasonable cause is established.**

Under penalties of perjury, I declare that I have examined this return including, if applicable, any related Schedule MB (Form 5500) or Schedule SB (Form 5500) signed by an enrolled actuary, and to the best of my knowledge and belief, it is true, correct, and complete.

**Sign Here** 

Signature of employer or plan administrator

Date

**Richard Markowitz**

Type or print name of individual signing as employer or plan administrator

Preparer's name (including firm name, if applicable) and address, including room or suite number (optional)

Preparer's telephone number (optional)

Form 5500-EZ

Department of the Treasury  
Internal Revenue Service**Annual Return of One-Participant  
(Owners and Their Spouses) Retirement Plan**

This form is required to be filed under section 6058(a) of the Internal Revenue Code.  
 Certain foreign retirement plans are also required to file this form (see instructions).  
 ► Complete all entries in accordance with the instructions to the Form 5500-EZ.  
 ► Information about Form 5500-EZ and its instructions is at [www.irs.gov/form5500ez](http://www.irs.gov/form5500ez).

OMB No. 1545-0958

**2014**This Form is Open  
to Public Inspection.**Part I Annual Return Identification Information**

For the calendar plan year 2014 or fiscal plan year beginning (MM/DD/YYYY) and ending			
A This return is: (1) <input type="checkbox"/> the first return filed for the plan; (3) <input type="checkbox"/> the final return filed for the plan; (2) <input type="checkbox"/> an amended return; (4) <input type="checkbox"/> a short plan year return (less than 12 months).			
B If filing under an extension of time, check this box (see instructions). <input type="checkbox"/> <span style="float: right;">► <input type="checkbox"/></span> C If this return is for a foreign plan, check this box (see instructions). <input type="checkbox"/> <span style="float: right;">► <input type="checkbox"/></span>			

**Part II Basic Plan Information — enter all requested information.**

1a Name of plan	1b Three-digit plan number (PN) ► <b>001</b>
RJM CAPITAL PENSION PLAN	
2a Employer's name <b>RJM CAPITAL LLC</b>	1c Date plan first became effective (MM/DD/YYYY) <b>01/29/2013</b>
Trade name of business (if different from name of employer)	
In care of name <b>RICHARD J. MARKOWITZ</b>	2b Employer Identification Number (EIN) (Do not enter your Social Security Number) <b>5132</b>
Mailing address (room, apt., suite no. and street, or P.O. Box)	
Redacted - PII	2c Employer's telephone number
country, and ZIP or foreign postal code (if foreign, see instructions)	
3a Plan administrator's name (If same as employer, enter "Same") <b>SAME</b>	2d Business code (see instructions) <b>523900</b>
In care of name	3b Administrator's EIN
Mailing address (room, apt., suite no. and street, or P.O. Box)	
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)	
4a Name of trust (optional)	3c Administrator's telephone number
4b Trust's EIN (optional)	
5 If the name and/or EIN of the employer has changed since the last return filed for this plan, enter the name, EIN, and plan number for the last return in the appropriate space provided:	
a Employer's name	
6a Total number of participants at the beginning of the plan year.	
b Total number of participants at the end of the plan year.	
6b	

**Part III Financial Information**

	(1) Beginning of year	(2) End of year
7a Total plan assets	7a <b>3,934,595</b>	10,212,055
b Total plan liabilities	7b <b>0</b>	0
c Net plan assets (subtract line 7b from 7a)	7c <b>3,934,595</b>	10,212,055

For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 5500-EZ.

Cat. No. 63263R

Form 5500-EZ (2014)

**Part III (Continued)**

8 Contributions received or receivable from:	Amount
a Employers . . . . .	8a 0
b Participants . . . . .	8b 0
c Others (including rollovers) . . . . .	8c 0

**Part IV Plan Characteristics**

9 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the Instructions:

2 J 3 B     

**Part V Compliance and Funding Questions**

	Yes	No	Amount
10 During the plan year, did the plan have any participant loans? If "Yes," enter amount as of year end . . . . .	10	✓	
11 Is this a defined benefit plan that is subject to minimum funding requirements? If "Yes," complete Schedule SB (Form 5500) and line 11a below. (See instructions.) . . . . .	11	✓	
a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500), line 39 . . . . .	11a		
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? If "Yes," complete lines 12a or 12b, 12c, 12d, and 12e below, as applicable:	12	✓	
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, enter the month, day, and year (MM/DD/YYYY) of the letter ruling granting the waiver (see instructions) . . . . .	12a		
b Enter the minimum required contribution for this plan year . . . . .	12b		
c Enter the amount contributed by the employer to the plan for this plan year . . . . .	12c		
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) . . . . .	12d		
e Will the minimum funding amount reported on line 12d be met by the funding deadline? . . . . .	12e	Yes No N/A	

**Caution. A penalty for the late or incomplete filing of this return will be assessed unless reasonable cause is established.**

Under penalties of perjury, I declare that I have examined this return including, if applicable, any related Schedule MB (Form 5500) or Schedule SB (Form 5500) signed by an enrolled actuary, and to the best of my knowledge and belief, it is true, correct, and complete.

**Sign Here**

Signature of employer or plan administrator

Date

**RICHARD MARKOWITZ**

Type or print name of individual signing as employer or plan administrator

Preparer's name (including firm name, if applicable) and address, including room or suite number (optional)

Preparer's telephone number (optional)

212-697-1000

RONALD J. CARLEN, CPA C/O CITRIN COOPerman & CO., LLP 529 FIFTH AVE, NEW YORK, NY 10017

Form 5500-EZ (2014)

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\*\*\* TX REPORT \*\*\*  
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TRANSMISSION OK

TX/RX NO	4875
CONNECTION TEL	918552563264
CONNECTION ID	
ST. TIME	04/09 09:57
USAGE T	04'24
PGS. SENT	6
RESULT	OK

WILMERHAILE



**FACSIMILE**

Date April 9, 2019

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amy.hull@wilmerhale.com

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To Sharon Petshaft  
TE/GE: EP 7612      Fax 855-256-3264  
Tel 203-492-8622

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From Amy A. Null

Pages 3

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Re **RJM Capital LLC Pension Plan**

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Please see attached.